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REMARKS

Claims 1-11 and 13-29 are all the claims presently pending in the application. Claims 11 and 29 are amended to more clearly define the invention and claim 12 is canceled. Claims 1, 6, and 11 are independent.

These amendments are made only to more particularly point out and clarify the invention for the Examiner and not for narrowing the scope of the claims or for any reason related to a statutory requirement for patentability.

Applicant also notes that, notwithstanding any claim amendments herein or later during prosecution, Applicant's intent is to encompass equivalents of all claim elements.

Entry of this §1.116 Amendment is proper. Since the Amendments above narrow the issues for appeal and since such features and their distinctions over the prior art of record were discussed earlier and were suggested by the Examiner, such amendments do not raise a new issue requiring a further search and/or consideration by the Examiner. As such, entry of this Amendment is believed proper and Applicant earnestly solicits entry. No new matter has been added.

Applicant gratefully acknowledges that claims 1-10 and 27-28 are allowed. This

Amendment amends independent claim 11 to clarify that etching the second insulator film

provides a bottom with a width smaller than a width of the bottom of the first insulator film.

The Examiner has agreed that "Araki and Saito fail to disclose configuring the second insulator layer such that it has a bottom width smaller than a width of the first insulator film."

(Page 5, May 18, 2005, Office Action). Therefore, Applicant respectfully submits that this Amendment places the application into condition for allowance.

In view of the foregoing amendments and remarks, Applicant respectfully submits that

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claims 1-11 and 13-29, all the claims presently pending in the Application, are patentably distinct over the prior art of record and are in condition for allowance. The Examiner is respectfully requested to pass the above application to issue at the earliest possible time.

Should the Examiner find the Application to be other than in condition for allowance, the Examiner is requested to contact the undersigned at the local telephone number listed below to discuss any other changes deemed necessary in a telephonic or personal interview.

The Commissioner is hereby authorized to charge any deficiency in fees or to credit any overpayment in fees to Attorney's Deposit Account No. 50-0481.

Respectfully Submitted,

Date: 8/18/05

James E. Howard

Registration No. 39,715

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CERTIFICATION OF FACSIMILE TRANSMISSION

I hereby certify that I am filing this Amendment Under 37 CFR §1.116 by facsimile with the United States Patent and Trademark Office to Examiner Christy L. Novacek, Group Art Unit 2822 at fax number (571) 273-8300 this 18th day of August, 2005.

James E. Howard, Esq. Registration No. 39,715